

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

## I. (a) PLAINTIFFS

United States of America and Patricia Reuter-Bosson, Revenue Officer of the Internal Revenue Service

(b) County of Residence of First Listed Plaintiff Berks  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)  
Charlene Keller Fullmer, AUSA  
615 Chestnut Street, Suite 1250  
Philadelphia, PA 19106 (215) 861-8301

## DEFENDANTS

Lisa A. Dodson

County of Residence of First Listed Defendant Berks  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED.

Attorneys (If Known)

## II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- X 1 U.S. Government Plaintiff ☐ 3 Federal Question (U.S. Government Not a Party)
- 2 U.S. Government Defendant ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

## III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | X 1                        | X 1                        | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

## IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	<b>PRISONER PETITIONS</b> <input type="checkbox"/> 510 Motions to Vacate Sentence <b>Habeas Corpus:</b> <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus - Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	

## V. ORIGIN

(Place an "X" in One Box Only)

- X 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation ☐ 7 Appeal to District Judge from Magistrate Judgment

## VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 U.S.C. § 7604(a)

Brief description of cause:

Judicially Enforce and Internal Revenue Summons issued to enable Plaintiff's to determine tax liabilities for Defendant.

## VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 DEMAND \$

CHECK YES only if demanded in complaint:  
JURY DEMAND: ☐ Yes ☐ No

## VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

U.S. v. James Dodson, filed concurrently

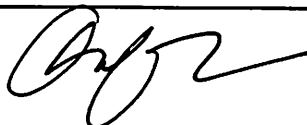
DOCKET NUMBER

DATE

08/19/2011

SIGNATURE OF ATTORNEY OF RECORD

s/ Charlene Keller Fullmer, AUSA



**FOR THE EASTERN DISTRICT OF PENNSYLVANIA — DESIGNATION FORM** to be used by counsel to indicate the category of the case for the purpose of assignment to appropriate calendar.

Address of Plaintiff: 201 Penn Street, Reading, PA 19601-4038

Address of Defendant: 141 North Walnut Street, Birdsboro, PA 19508

Place of Accident, Incident or Transaction: \_\_\_\_\_  
(Use Reverse Side For Additional Space)

Does this civil action involve a non-governmental corporate party with any parent corporation and any publicly held corporation owning 10% or more of its stock?  
(Attach two copies of the Disclosure Statement Form in accordance with Fed.R.Civ.P. 7.1(a)) Yes ☐ No ☒

Does this case involve multidistrict litigation possibilities? Yes ☐ No ☒

RELATED CASE, IF ANY:

Case Number: \_\_\_\_\_ Judge \_\_\_\_\_ Date Terminated: \_\_\_\_\_

Civil cases are deemed related when yes is answered to any of the following questions:

1. Is this case related to property included in an earlier numbered suit pending or within one year previously terminated action in this court?  
Yes ☐ No ☒
2. Does this case involve the same issue of fact or grow out of the same transaction as a prior suit pending or within one year previously terminated action in this court?  
Yes ☐ No ☒
3. Does this case involve the validity or infringement of a patent already in suit or any earlier numbered case pending or within one year previously terminated action in this court?  
Yes ☐ No ☒
4. Is this case a second or successive habeas corpus, social security appeal, or pro se civil rights case filed by the same individual?  
Yes ☐ No ☒

CIVIL: (Place ☒ in ONE CATEGORY ONLY)

A. Federal Question Cases:

1. ☐ Indemnity Contract, Marine Contract, and All Other Contracts
2. ☐ FELA
3. ☐ Jones Act-Personal Injury
4. ☐ Antitrust
5. ☐ Patent
6. Labor-Management Relations
7. ☐ Civil Rights
8. ☐ Habeas Corpus
9. ☐ Securities Act(s) Cases
10. ☐ Social Security Review Cases
11. ☐ All other Federal Question Cases  
(Please specify)

B. Diversity Jurisdiction Cases:

1. ☐ Insurance Contract and Other Contracts
2. ☐ Airplane Personal Injury
3. ☐ Assault, Defamation
4. ☐ Marine Personal Injury
5. Motor Vehicle Personal Injury
6. ☐ Other Personal Injury (Please specify)
7. ☐ Products Liability
8. ☐ Products Liability — Asbestos
9. ☐ All other Diversity Cases  
(Please specify)

### ARBITRATION CERTIFICATION

(Check Appropriate Category)

I, Charlene Keller Fullmer, counsel of record do hereby certify:

- ☐ Pursuant to Local Civil Rule 53.2, Section 3(c)(2), that to the best of my knowledge and belief, the damages recoverable in this civil action case exceed the sum of \$150,000.00 exclusive of interest and costs;
- ☐ Relief other than monetary damages is sought.

DATE: 08/19/11

Charlene Keller Fullmer, AUSA  
Attorney-at-Law

79756  
Attorney I.D.#

NOTE: A trial de novo will be a trial by jury only if there has been compliance with F.R.C.P. 38.

I certify that, to my knowledge, the within case is not related to any case now pending or within one year previously terminated action in this court except as noted above.

DATE: 08/19/11

Charlene Keller Fullmer, AUSA  
Attorney-at-Law

79756  
Attorney I.D.#

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**CASE MANAGEMENT TRACK DESIGNATION FORM**

United States of America and	:	CIVIL ACTION
Patricia Reuter Bossons,	:	
Revenue Officer of the	:	
Internal Revenue Service	:	
	:	
v.	:	
	:	
Lisa A. Dodson	:	NO.

In accordance with the Civil Justice Expense and Delay Reduction Plan of this court, counsel for plaintiff shall complete a Case Management Track Designation Form in all civil cases at the time of filing the complaint and serve a copy on all defendants. (See § 1:03 of the plan set forth on the reverse side of this form.) In the event that a defendant does not agree with the plaintiff regarding said designation, that defendant shall, with its first appearance, submit to the clerk of court and serve on the plaintiff and all other parties, a Case Management Track Designation Form specifying the track to which that defendant believes the case should be assigned.

**SELECT ONE OF THE FOLLOWING CASE MANAGEMENT TRACKS:**

- (a) Habeas Corpus – Cases brought under 28 U.S.C. § 2241 through § 2255. ( )
- (b) Social Security – Cases requesting review of a decision of the Secretary of Health and Human Services denying plaintiff Social Security Benefits. ( )
- (c) Arbitration – Cases required to be designated for arbitration under Local Civil Rule 53.2. ( )
- (d) Asbestos – Cases involving claims for personal injury or property damage from exposure to asbestos. ( )
- (e) Special Management – Cases that do not fall into tracks (a) through (d) that are commonly referred to as complex and that need special or intense management by the court. (See reverse side of this form for a detailed explanation of special management cases.) ( )
- (f) Standard Management – Cases that do not fall into any one of the other tracks. ( X )

08/19/2011  
**Date**

s/Charlene Keller Fullmer, AUSA  
**Attorney-at-law**

U.S.A. and  
Patricia Reuter Bossons  
**Attorney for**

215-861-8301  
**Telephone**

215-861-8618  
**FAX Number**

charlene.fullmer@usdoj.gov  
**E-Mail Address**

**(Civ. 660) 10/02**

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA AND	)	
PATRICIA REUTER-BOSSONS,	)	
REVENUE OFFICER,	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	C.A. NO.
	)	
LISA A. DODSON,	)	
	)	
Defendant.	)	

ORDER TO SHOW CAUSE

AND NOW, this            day of            , 2011, upon the  
complaint, the Exhibits attached thereto, including the  
Declaration of Plaintiff Revenue Officer, Patricia Reuter-Bossons  
of the Internal Revenue Service, and upon the motion of  
Plaintiffs' attorneys:

IT IS ORDERED that LISA A. DODSON appear before the United  
States District Court for the Eastern District of Pennsylvania,  
Courtroom            , U.S. Federal Courthouse, 601 Market Street,  
Philadelphia, Pennsylvania, on the            day of            2011, at  
          m, and show cause why an Order should not be entered  
enforcing the Internal Revenue Summons served on her on October  
8, 2010, by Plaintiff Revenue Officer, Patricia Reuter-Bossons of  
the Internal Revenue Service.

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IT IS FURTHER ORDERED that a copy of this Order, the Complaint and Exhibits be served upon the Defendant by a Revenue Officer of the Internal Revenue Service on or before the        day of        , 2011.

IT IS FURTHER ORDERED that within        days of service of copies of this Order, the Complaint, and Exhibits upon her, the Defendant shall file and serve an answer, motion or other responsive pleading, together with an affidavit in support thereof.

IT IS FURTHER ORDERED that only those issues raised in the pleadings or motions and supported by affidavit(s) will be considered by the Court on the above return date, and any uncontested allegation in the Complaint will be taken as admitted for the purpose of this enforcement proceeding.

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J.

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA AND	)	
PATRICIA REUTER-BOSSONS, REVENUE OFFICER,	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	C.A. NO.
	)	
LISA A. DODSON,	)	
	)	
	)	
Defendant.	)	

COMPLAINT TO ENFORCE  
INTERNAL REVENUE SUMMONS

For their Complaint, the United States of America and Patricia Reuter-Bossons, Revenue Officer, Internal Revenue Service, by their attorneys, allege as follows:

I.

This is a proceeding brought under authority of I.R.C. § 7604(a), (26 U.S.C. § 7604 (a)), to enforce judicially an Internal Revenue Summons issued pursuant to Section 7602 to enable Plaintiffs to prepare federal income tax returns (Forms 1040) for the Defendant, Lisa A. Dodson, for the tax years 2007, 2008, and 2009.

II.

Plaintiff Revenue Officer is authorized to issue Internal

- 2 -

Revenue Summonses pursuant to Section 7602.

III.

The address of the Defendant, Lisa A. Dodson, hereinafter ("Defendant") is 141 North Walnut Street, Birdsboro, Pennsylvania 19508, such address being within the jurisdiction of this Court.

IV.

Plaintiff Revenue Officer is presently conducting an investigation with respect to the determination of the outstanding federal income tax liabilities (Forms 1040) of Defendant for the calendar year(s) ending December 31, 2007, December 31, 2008, and December 31, 2009.

V.

On October 8, 2010, a copy of a Summons was served upon the Defendant, by Plaintiff Revenue Officer, by leaving an attested copy of the Summons at her last and usual place of abode. The Summons directed the Defendant to appear on the 21st day of October, 2010 at 10:00 A.M. at the office of the Internal Revenue Service, 201 Penn Street, Reading, Pennsylvania, to testify and produce certain documents and records necessary to prepare federal income tax returns (Forms 1040) for the tax years 2007, 2008, and 2009, as is more fully set forth in the Summons. The original of the Summons served upon the Defendant is attached

- 3 -

hereto and incorporated herein as Exhibit 1.

VI.

The Defendant did not appear on October 21, 2010. The Declaration of Plaintiff Revenue Officer reciting the failure to comply with the Summons is attached hereto and incorporated as Exhibit 2.

VII.

It was and continues to be essential to the determination of the outstanding federal income tax liabilities (Forms 1040) of the Defendant for the calendar year(s) ending December 31, 2007, December 31, 2008, and December 31, 2009, that she be required to testify and produce those records and documents demanded by the Summons, which are not in the possession of the Plaintiffs.

VIII.

As indicated above, the investigation is being conducted for a legitimate purpose and the information sought may be relevant to that purpose. The Plaintiffs have complied with the administrative procedures required by the Internal Revenue Code of 1986, as amended.

WHEREFORE, Plaintiffs respectfully pray:

1. That this Court enter an Order directing the Defendant to show cause why he should not comply with and obey the afore-



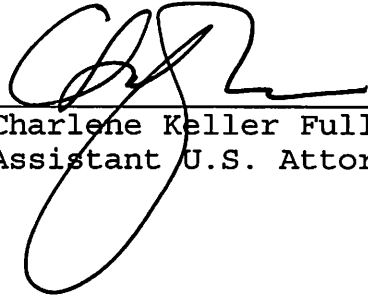
mentioned Summons in each and every requirement thereof.

2. That the Court enter an order directing the Defendant to obey the aforementioned Summons in each and every requirement thereof and to order that he testify, produce the books, records and other information as called for by the summons before Plaintiff Revenue Officer or any other properly designated office of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the court render such other and further relief as is just and proper.

ZANE DAVID MEMEGER  
UNITED STATES ATTORNEY



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Charlene Keller Fullmer  
Assistant U.S. Attorney

**UNITED STATES OF AMERICA AND PATRICIA REUTER-  
BOSSONS, REVENUE OFFICER, INTERNAL REVENUE  
SERVICE v. LISA A. DODSON**

**C.A. Number:**

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**COMPLAINT TO ENFORCE INTERNAL REVENUE  
SUMMONS**

**EXHIBIT 1**

**EXHIBIT 1**



# Summons

COPY

## Income Tax Return

In the matter of LISA A DODDSON, 141 NORTH WALNUT STREET, BIRDSBORO, PA 19508  
 Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED  
 Industry/Area (Identify by number or name) SB/SE AREA 2 (22)  
 Periods: Form 1040 for the calendar periods ending December 31, 2007, December 31, 2008 and December 31, 2009

### The Commissioner of Internal Revenue

To: LISA A DODDSON  
 At: 141 NORTH WALNUT STREET, BIRDSBORO, PA 19508

You are hereby summoned and required to appear before PATRICIA REUTER-BOSSONS, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2007, 2008 and 2009

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2007, 2008 and 2009

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

### Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original.

Patricia Reuter-Bossons  
 Signature of IRS Official Serving the Summons

REVENUE OFFICER, 0977964  
 Title

Business address and telephone number of IRS officer before whom you are to appear:

201 PENN STREET, READING, PA 19601-4038 (610) 898-2921

Place and time for appearance: At 201 PENN STREET, SUITE 100, READING, PA 19601-4038



Department of the Treasury  
 Internal Revenue Service

www.irs.gov

Form 6638 (Rev.10-2006)  
 Catalog Number 61828W

on the 21st day of October, 2010 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 6th day of October, 2010

Patricia Reuter-Bossons  
 PATRICIA REUTER-BOSSONS  
 Signature of Issuing Officer

REVENUE OFFICER  
 Title

Signature of Approving Officer (if applicable)

Title

Part A -- to be given to person summoned



# Provisions of the Internal Revenue Code

## Sec. 7602. Examination of books and witnesses

(a) Authority to Summon, etc.—For the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability of any person for any internal revenue tax or the liability at law or in equity of any transferee or fiduciary of any person in respect of any internal revenue tax, or collecting any such liability, the Secretary is authorized—

- (1) To examine any books, papers, records, or other data which may be relevant or material to such inquiry.
- (2) To summon the person liable for tax or required to perform the act, or any officer or employee of such person, or any person having possession, custody, or care of books of account containing entries relating to the business of the person liable for tax or required to perform the act, or any other person the Secretary may deem proper, to appear before the Secretary at a time and place named in the summons and to produce such books, papers, records, or other data, and to give such testimony, under oath, as may be relevant or material to such inquiry; and
- (3) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry.

(b) Purpose may include inquiry into offense.—The purposes for which the Secretary may take any action described in paragraph (1), (2), or (3) of subsection (a) include the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws.

(c) Notice of contact of third parties.—

(1) General Notice.—An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer without providing reasonable notice in advance to the taxpayer that contacts with persons other than the taxpayer may be made.

(2) Notice of specific contacts.—The Secretary shall periodically provide to a taxpayer a record of persons contacted during such period by the Secretary with respect to the determination or collection of the tax liability of such taxpayer. Such record shall also be provided upon request of the taxpayer.

(3) Exceptions.—This subsection shall not apply—

- (A) to any contact which the taxpayer has authorized.
- (B) if the Secretary determines for good cause shown that such notice would jeopardize collection of any tax or such notice may involve reprisal against any person, or
- (C) with respect to any pending criminal investigation.

(d) No administrative summons when there is Justice Department referral.

(1) Limitation of authority.—No summons may be issued under this title, and the Secretary may not begin any action under section 7604 to enforce any summons, with respect to any person if a Justice Department referral is in effect with respect to such person.

(2) Justice Department referral in effect.—For purposes of this subsection—

- (A) In general.—A Justice Department referral is in effect with respect to any person if—
  - (i) the Secretary has recommended to the Attorney General a grand jury investigation of, or the criminal prosecution of, such person for any offense connected with the administration or enforcement of the internal revenue laws, or
  - (ii) any request is made under section 6103(h)(3)(B) for the disclosure of any return or return information (within the meaning of section 6103(b)) relating to such person.

(B) Termination.—A Justice Department referral shall cease to be in effect with respect to a person when—

- (i) the Attorney General notifies the Secretary, in writing, that—
  - (I) he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws,
  - (II) he will not authorize a grand jury investigation of such person with respect to such an offense, or
  - (III) he will discontinue such a grand jury investigation.
- (ii) a final disposition has been made of any criminal proceeding pertaining to the enforcement of the internal revenue laws which was instituted by the Attorney General against such person, or
- (iii) the Attorney General notifies the Secretary, in writing, that he will not prosecute such person for any offense connected with the administration or enforcement of the internal revenue laws relating to the request described in sub paragraph (A)(ii).

(3) Taxable years, etc., treated separately.—For purposes of this subsection, each taxable period (or, if there is no taxable period, each taxable event) and each tax imposed by a separate chapter of this title shall be treated separately.

(e) Limitation on examination on unreported income.—The Secretary shall not use financial status or economic reality examination techniques to determine the existence of unreported income of any taxpayer unless the Secretary has a reasonable indication that there is a likelihood of such unreported income.

• Authority to examine books and witnesses is also provided under sec. 6420(e)(2)—Gasoline used on farms; sec. 6421(g)(2)—Gasoline used for certain nonhighway purposes by local transit systems, or sold for certain exempt purposes; and sec. 6427(j)(2)—Fuels not used for taxable purposes.

• This summons is exempt from the notice requirement of sec. 7609(a) by sec. 7609(c)(2)(D).

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## Sec. 7603. Service of summons

(a) In general.—A summons issued under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall be served by the Secretary, by an attested copy delivered in hand to the person to whom it is directed, or left at his last and usual place of abode; and the certificate of service signed by the person serving the summons shall be evidence of the facts it states on the hearing of an application for the enforcement of the summons. When the summons requires the production of books, papers, records or other data, it shall be sufficient if such books, papers, records, or other data are described with reasonable certainty.

(b) Service by mail to third-party recordkeepers.—

(1) In general.—A summons referred to in subsection (a) for the production of books, papers, records, or other data by a third-party recordkeeper may also be served by certified or registered mail to the last known address of such recordkeeper.

(2) Third party recordkeeper.—For purposes of paragraph (1), the term *third-party recordkeeper* means—

- (A) any mutual savings bank, cooperative bank, domestic building and loan association, or other savings institution chartered and supervised as a savings and loan or similar association under Federal or State law, any bank (as defined in section 581), or any credit union (within the meaning of section 501(c)(14)(A));
- (B) any consumer reporting agency (as defined under section 603(f) of the Fair Credit Reporting Act (15 U.S.C. 1681 a(f)));
- (C) any person extending credit through the use of credit cards or similar devices;
- (D) any broker (as defined in section 3(a)(4) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(4)));
- (E) any attorney;
- (F) any accountant;
- (G) any barter exchange (as defined in section 6045(c)(3));
- (H) any regulated investment company (as defined in section 851) and any agent of such regulated investment company when acting as an agent thereof;
- (I) any enrolled agent; and
- (J) any owner or developer of a computer software source code (as defined in section 7612(d)(2)). Subparagraph (J) shall apply only with respect to a summons requiring the production of the source code referred to in subparagraph (J) or the program and data described in section 7612(b)(1)(A)(ii) to which source code relates.

## Sec. 7604. Enforcement of summons

(a) Jurisdiction of District Court.—If any person is summoned under the internal revenue laws to appear, to testify, or to produce books, papers, records, or other data, the United States district court for the district in which such person resides or is found shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records, or other data.

(b) Enforcement.—Whenever any person summoned under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to the judge of the district court or to a United States Commissioner for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. It shall be the duty of the judge or commissioner to hear the application, and, if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case; and upon such hearing the judge or the United States Commissioner shall have power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempt, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience. Or United States magistrate, pursuant to P. L. 90-578

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## Sec. 7605. Time and place of examination

(a) Time and place.—The time and place of examination pursuant to the provisions of section 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602 shall be such time and place as may be fixed by the Secretary and as are reasonable under the circumstances. In the case of a summons under authority of paragraph (2) of section 7602, or under the corresponding authority of section 6420(e)(2), 6421(g)(2), or 6427(j)(2), the date fixed for appearance before the Secretary shall not be less than 10 days from the date of the summons.

## Sec. 7610. Fees and costs for witnesses

(a) In general.—The Secretary shall by regulations establish the rates and conditions under which payment may be made of—

- (1) fees and mileage to persons who are summoned to appear before the Secretary, and
- (2) reimbursement for such costs that are reasonably necessary which have been directly incurred in searching for, reproducing, or transporting books, papers, records, or other data required to be produced by summons.

(b) Exceptions.—No payment may be made under paragraph (2) of subsection (a) if—

- (1) the person with respect to whose liability the summons is issued has a proprietary interest in the books, papers, records or other data required to be produced, or
- (2) the person summoned is the person with respect to whose liability the summons is issued or an officer, employee, agent, accountant, or attorney of such person who, at the time the summons is served, is acting as such.

(c) Summons to which section applies.—This section applies with respect to any summons authorized under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), or 7602.

## Sec. 7210. Failure to obey summons

Any person who, being duly summoned to appear to testify, or to appear and produce books, accounts, records, memoranda, or other papers, as required under sections 6420(e)(2), 6421(g)(2), 6427(j)(2), 7602, 7603 and 7604(b), neglects to appear or to produce such books, accounts, records, memoranda, or other papers, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with costs of prosecution.



# Summons

## Income Tax Return

In the matter of LISA A DODDSON, 141 NORTH WALNUT STREET, BIRDSBORO, PA 19508

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 2 (22)

Periods: Form 1040 for the calendar periods ending December 31, 2007, December 31, 2008 and December 31, 2009

The Commissioner of Internal Revenue

To: LISA A DODDSON

At: 141 NORTH WALNUT STREET, BIRDSBORO, PA 19508

You are hereby summoned and required to appear before PATRICIA REUTER-BOSSONS, an Internal Revenue Service (IRS) officer, and/or his or her designee, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2007, 2008 and 2009

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2007, 2008 and 2009

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

201 PENN STREET, READING, PA 19601-4038 (610) 898-2921

Place and time for appearance: At 201 PENN STREET, SUITE 100, READING, PA 19601-4038



# IRS

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6638 (Rev. 10-2006)  
Catalog Number 61828W

on the 21st day of October, 2010 at 10:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 6th day of October, 2010

PATRICIA REUTER-BOSSONS

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original -- to be kept by IRS



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

10/8/2010

Time

10<sup>30</sup> am.

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

no one was home; Summons was placed  
in a double envelope and rubber banded to  
the front door

Signature

Patricia Reuter-Bassons

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Patricia Reuter-Bassons

Title

Revenue Officer

**UNITED STATES OF AMERICA AND PATRICIA REUTER-  
BOSSONS, REVENUE OFFICER, INTERNAL REVENUE  
SERVICE v. LISA A. DODSON**

**C.A. Number:**

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**COMPLAINT TO ENFORCE INTERNAL REVENUE  
SUMMONS**

**EXHIBIT 2**

**EXHIBIT 2**

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA, and  
PATRICIA REUTER-BOSSONS,  
Revenue Officer of the  
Internal Revenue Service,

Plaintiffs,

**V.**

LISA A. DODSON,

**Defendant.**

Civil Action No.

## DECLARATION

Patricia Reuter-Bossons, plaintiff herein, declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division Central Compliance Area of the Internal Revenue Service at 201 Penn Street, Suite 100, Reading, PA 19601.
2. In my capacity as a Revenue Officer, I am conducting an investigation into the determination of the income tax liabilities (Forms 1040) of Lisa A. Dodson for the calendar year(s) ended December 31, 2007, December 31, 2008, and December 31, 2009.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on October 6, 2010, an administrative summons, Internal Revenue Service Form 6637, to Lisa A. Dodson, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit 1.



4. In accordance with Section 7603 of Title 26, U.S.C., on October 8, 2010, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the defendant, Lisa A. Dodson, by leaving a copy at her last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On October 21, 2010, the defendant, Lisa A. Dodson, did not appear in response to the summons. The defendant's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

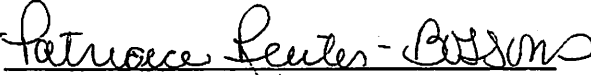
7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. As of the date that the summons was issued and served, and as of the day I signed this declaration, there was no Department of Justice referral, as defined by 26 U.S.C. §7602(c), with respect to Lisa A. Dodson.

9. It is necessary to examine the books, papers, records or other data sought by the summons in order to properly determine the income tax liabilities (Forms 1040) of Lisa A. Dodson for the calendar year(s) ended December 31, 2007, December 31, 2008, and December 31, 2009. This investigation is being conducted for a legitimate purpose and the information may be relevant for that purpose.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 24<sup>th</sup> day of January, 2011.

  
Patricia Reuter-Bossons  
Revenue Officer